

## EXHIBIT 25

Voynow, Bayard & Company, CPAs  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

February 15, 2011

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 20642

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PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED  
ON THE DECEMBER 31, 2010 CLOSING OF  
THE BOOKS AND PREPARATION OF FEDERAL,  
STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 3,500.00

CONFIDENTIAL

VOYNOW\_024383

Voynow, Bayard & Company, CPAs  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2011

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 21032

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PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PREPARATION OF FORM 3115, APPLICATION  
FOR CHANGE IN ACCOUNTING METHOD, RELATED  
TO CHANGE WITHIN INTERNAL REVENUE CODE  
SECTION 263A, UNIFORM CAPITALIZATION  
(UNICAP) INVENTORY COSTS BY ELECTION OF  
SAFE HARBOR METHODS ALLOWED UNDER REVENUE  
PROCEDURE 2010-44.

AMOUNT DUE

\$ 1,500.00

CONFIDENTIAL

VOYNOW\_024380

Voynow, Bayard & Company, CPAs  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2011

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 21058

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PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2010 CLOSING OF THE BOOKS,  
PREPARATION OF TAX WORKPAPERS,  
PREPARATION OF FEDERAL, STATE AND CITY  
PARTNERSHIP TAX RETURNS

AMOUNT DUE

\$ 1,520.00

POSTED

CONFIDENTIAL

VOYNOW\_024372

Voynow, Bayard, Whyte and Company, LLP  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

February 22, 2012

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 21360

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PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2011 CLOSING OF THE BOOKS  
AND PREPARATION OF FEDERAL, STATE AND  
LOCAL TAX RETURNS

AMOUNT DUE

\$ 3,750.00

CONFIDENTIAL

VOYNOW\_024370

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2012

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 21731

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PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2011 CLOSING OF THE BOOKS,  
PREPARATION OF TAX WORKPAPERS, AND  
PREPARATION OF FEDERAL, STATE AND CITY  
PARTNERSHIP TAX RETURNS

AMOUNT DUE

\$ 1,575.00

POSTED

CONFIDENTIAL

VOYNOW\_024362

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

October 1, 2013

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 22430

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PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2012 CLOSING OF THE BOOKS,  
PREPARATION OF TAX WORKPAPERS,  
PREPARATION OF FEDERAL, STATE AND CITY  
PARTNERSHIP TAX RETURNS

AMOUNT DUE

\$ 1,825.00

PAID

CONFIDENTIAL

VOYNOW\_024346

-- Voynow, Bayard, Whyte and Company, LLP  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

February 6, 2014

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 22774

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PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK COMPLETED ON  
THE DECEMBER 31, 2013 CLOSING OF THE  
BOOKS AND PREPARATION OF FEDERAL,  
STATE AND CITY CORPORATE TAX RETURNS

AMOUNT DUE

\$ 4,100.00

CONFIDENTIAL

VOYNOW\_024344



Voynow, Bayard, Whyte and Company, LLP  
1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

February 9, 2015

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 23440

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PROFESSIONAL SERVICES:

PROGRESS BILLING FOR WORK COMPLETED  
ON THE DECEMBER 31, 2014 CLOSING OF  
THE BOOKS, PREPARATION OF FEDERAL,  
STATE AND CITY CORPORATE TAX RETURNS  
AND PROGRESS CHARGE FOR APPLICATION  
OF NEW TANGIBLE PROPERTY RULES

PROGRESS AMOUNT DUE \$ 4,800.00

CONFIDENTIAL

VOYNOW\_024342

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2015

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 23563

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PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON  
COMPLIANCE WITH THE FINAL TANGIBLE PROPERTY  
REGULATIONS ISSUED BY THE INTERNAL REVENUE  
SERVICE INCLUDING: REVIEW OF DEPRECIATION  
SCHEDULES AND UNDERLYING ASSET DOCUMENTS.  
PREPARATION OF IRS FORMS 3115 FOR CHANGE IN  
ACCOUNTING METHOD NUMBERS 21, 184, 186, 187  
AND 192 AND ANCILLARY CURRENT YEAR TAX  
ELECTIONS REQUIRED TO COMPLY WITH THE FINAL  
TANGIBLE PROPERTY REGULATIONS.

AMOUNT DUE

\$1,500.00

CONFIDENTIAL

VOYNOW\_024338

Voynow, Bayard, Whyte and Company, LLP

1210 Northbrook Drive  
Suite 140  
Trevose, PA 19053  
215-355-8000

September 30, 2015

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361  
ATTN: VIVIAN

Client #: 5260/  
Invoice: 23562

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PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2014 CLOSING OF THE BOOKS,  
PREPARATION OF TAX WORKPAPERS AND  
PREPARATION OF FEDERAL, STATE AND  
CITY PARTNERSHIP TAX RETURNS

AMOUNT DUE

\$ 1,970.00

POSTED

CONFIDENTIAL

VOYNOW\_024330

**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

03/04/2016

Client: 5260

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU, ATTN: VIVIAN K  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 346

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PROFESSIONAL SERVICES:

ACCOUNTING SERVICES AS REQUESTED:

PROGRESS BILLING FOR WORK  
COMPLETED ON THE DECEMBER 31, 2015  
CLOSING OF THE BOOKS AND  
PREPARATION OF PARTNERSHIP TAX  
RETURNS. 4,580.00

Invoice Total \$4,580.00

| Date     | Type              | Reference | Debit    | Credit | Balance                  |
|----------|-------------------|-----------|----------|--------|--------------------------|
| 03/01/16 | Beginning Balance |           |          |        | \$0.00                   |
| 03/01/16 | Invoice #114      |           | 500.00   |        | 500.00                   |
| 03/04/16 | Invoice #346      |           | 4,580.00 |        | 5,080.00                 |
| 03/04/16 | Amount Due        |           |          |        | <u><u>\$5,080.00</u></u> |

CONFIDENTIAL

VOYNOW\_024326

**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

09/06/2016

Client: 5260

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU, ATTN: VIVIAN K  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 1191

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PROFESSIONAL SERVICES:

2,120.00

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2015 CLOSING OF THE  
BOOKS, PREPARATION OF TAX  
WORKPAPERS AND PREPARATION OF  
FEDERAL, STATE AND CITY PARTNERSHIP  
TAX RETURNS

Invoice Total

\$2,120.00

CONFIDENTIAL

VOYNOW\_024317

**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

02/06/2017

Client: 5260

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU, ATTN: DEBBIE  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 2373

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PROFESSIONAL SERVICES:

4,600.00

PROGRESS BILLING FOR WORK  
COMPLETED ON THE DECEMBER 31, 2016  
CLOSING OF THE BOOKS AND  
PREPARATION OF PARTNERSHIP TAX  
RETURNS.

Invoice Total

\$4,600.00

CONFIDENTIAL

VOYNOW\_024314

**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

07/31/2017

Client: 5260

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 3203

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PROFESSIONAL SERVICES:

2,220.00

FINAL BILLING FOR WORK COMPLETED ON  
DECEMBER 31, 2016 CLOSING OF THE  
BOOKS, PREPARATION OF TAX  
WORKPAPERS AND PREPARATION OF  
FEDERAL, STATE AND CITY PARTNERSHIP  
TAX RETURNS

Invoice Total

\$2,220.00

CONFIDENTIAL

VOYNOW\_024310

**Voynow, Bayard, Whyte and Company, LLP**

1210 Northbrook Drive, Suite 140

Trevose, PA 19053

admin@voynowbayard.com

215-355-8000

07/31/2017

Client: 5260

STAR AUTO SALES OF QUEENS, LLC  
D/B/A STAR SUBARU  
206-26 NORTHERN BLVD  
BAYSIDE, NY 11361

Invoice: 3195

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PROFESSIONAL SERVICES:

2,390.00

PREPARATION AND FILING OF INTERNAL  
REVENUE SERVICE FORMS 8886, FOR TAX  
YEARS 2013-2016 REQUIRED BY INTERNAL  
REVENUE NOTICE 2016-66 FOR THE  
COMPANIES PARTICIPATION IN  
REINSURANCE ACTIVITIES WITH, AND  
PREMIUM REMITTANCES INTO, STAR  
REINSURANCE COMPANY LTD FOR  
EXTENDED WARRANTY AND OTHER  
AFTERSALE PRODUCTS ALLOWED UNDER  
IRS TECHNICAL ADVICE MEMORANDUM  
200453012. AS WELL AS THE GATHERING  
OF INFORMATION REQUIRED TO  
COMPLETE THE REQUIRED FORMS.

Invoice Total

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\$2,390.00

CONFIDENTIAL

VOYNOW\_024308